

HOUSE BILL 1959

By Armstrong

AN ACT to amend Tennessee Code Annotated, Title 67,  
relative to taxes and licenses.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-4-702(a), is amended by deleting subdivision (a)(5) in its entirety and by substituting instead the following:

(5) "Dominant business activity" means the business activity that is the principal source of gross sales at retail and the principal source of gross sales at wholesale of the business;

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.